

QUARTERLY TAX REPORTS/GT 69 NO. 3

# Quarterly Summary of State and Local Tax Revenue JULY-SEPTEMBER 1969

Taxes collected by State and local governments in the United States totaled \$80.5 billion during the 12 months ended with September 1969. This reflects an increase of \$9.8 billion, or 13.9 percent from a year earlier. State taxes amounted to \$43.5 billion, or 15.1 percent more than in the 12 months ended with September 1968. The yield of locally imposed taxes rose 12.4 percent to \$37.0 billion. Following is a summary by type of tax.

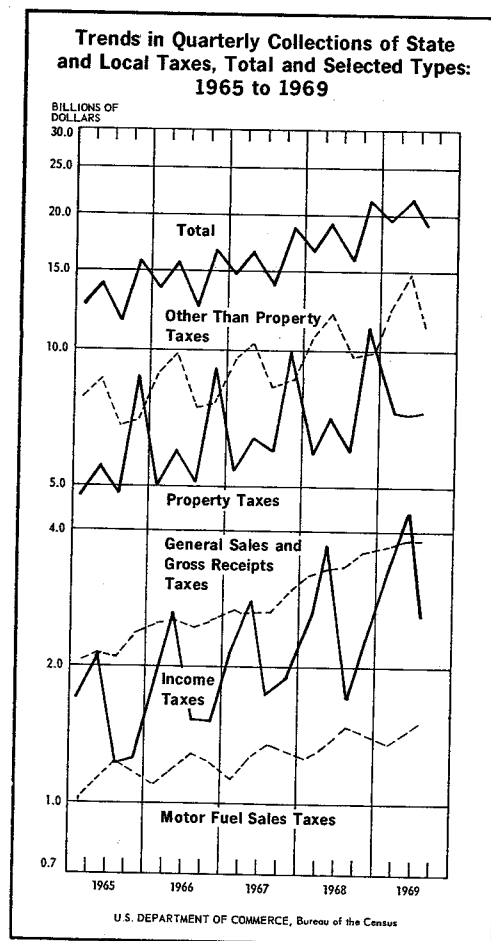
Type of tax	Amount (in millions of dollars) 12 months ended with September		Per- cent in- crease
	1969	1968	
Total.....	80,470	70,666	13.9
Property.....	32,977	29,370	12.3
Other than property....	47,493	41,296	15.0
General sales and gross receipts.....	14,730	12,658	16.4
Motor fuel sales.....	5,847	5,374	8.8
Individual income.....	9,296	7,801	19.2
Motor vehicle and operators' licenses..	2,859	2,617	9.2
Corporation net income	3,340	2,532	31.9
All other.....	11,421	10,314	10.7

During the third quarter of calendar 1969, collections of State and local taxes amounted to \$19.0 billion. As compared with the corresponding quarter of 1968, this indicates a rise of \$3.0 billion, or 18.9 percent, with State tax revenue up 16.2 percent and local taxes up 22.1 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1965.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the

calendar year (but with this factor increasingly tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.



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**U.S. DEPARTMENT OF COMMERCE** Maurice H. Stans, Secretary

Rocco C. Siciliano, Under Secretary

Harold C. Passer, Assistant Secretary for Economic Affairs

**BUREAU OF THE CENSUS** George Hay Brown, Director

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.<sup>1</sup>

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part of the collections shown for particular counties in table 2, especially in Alabama, Arizona, Kentucky, Louisiana, New Mexico, and Washington.

### CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

<sup>1</sup>More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1969 and State Government Finances in 1968. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1967-68.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (58 percent in fiscal 1967-68) involves selective sales taxes, such as those on cigarettes, liquor and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

### SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 530 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

### ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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**Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter of 1969 and Prior Periods**

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1969:										
3d quarter.....	18,990	10,130	8,860	7,722	3,794	1,630	2,109	604	467	2,664
2d quarter.....	21,246	12,967	8,279	7,153	3,797	1,459	3,181	1,258	818	3,580
1st quarter.....	18,980	11,352	7,628	6,792	3,643	1,334	2,278	959	1,161	2,813
1968:										
4th quarter.....	21,254	9,035	12,219	11,310	3,496	1,424	1,728	519	413	2,364
3d quarter.....	15,971	8,716	7,255	6,253	3,305	1,480	1,720	455	369	2,389
2d quarter.....	19,217	11,206	8,011	7,093	3,265	1,331	2,725	958	753	3,092
1st quarter.....	16,752	9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	2,625
1967:										
4th quarter.....	18,726	7,868	10,858	10,023	2,924	1,308	1,468	412	383	2,208
3d quarter.....	14,193	7,356	6,837	5,984	2,573	1,332	1,385	402	302	2,215
2d quarter.....	16,496	9,450	7,046	6,249	2,606	1,249	1,985	852	706	2,849
1st quarter.....	14,827	8,679	6,148	5,430	2,638	1,133	1,454	740	1,055	2,377
1966:										
4th quarter.....	16,775	6,895	9,880	9,121	2,505	1,225	1,218	314	351	2,041
3d quarter.....	12,624	6,808	5,816	5,093	2,396	1,278	1,203	324	288	2,042
2d quarter.....	15,784	8,992	6,792	6,012	2,524	1,178	1,840	778	661	2,791
1st quarter.....	13,754	8,186	5,568	4,997	2,454	1,094	1,161	708	1,051	2,289
1965:										
4th quarter.....	15,823	6,411	9,412	8,802	2,342	1,160	981	278	350	1,910
3d quarter.....	11,506	6,083	5,423	4,780	2,083	1,226	938	289	261	1,929
2d quarter.....	14,098	7,792	6,306	5,538	2,130	1,115	1,492	611	625	2,587
1st quarter.....	12,541	7,315	5,226	4,756	2,033	1,003	1,006	724	965	2,054
12 MONTHS ENDING										
September 1969.....	80,470	43,484	36,986	32,977	14,730	5,847	9,296	3,340	2,859	11,421
June 1969.....	77,451	42,070	35,381	31,508	14,241	5,697	8,907	3,191	2,761	11,146
March 1969.....	75,422	40,309	35,113	31,448	13,709	5,569	8,451	2,891	2,696	10,658
December 1968.....	73,194	38,940	34,254	30,657	13,230	5,490	8,061	2,639	2,647	10,470
September 1968.....	70,666	37,773	32,893	29,370	12,658	5,374	7,801	2,532	2,617	10,314
June 1968.....	68,888	36,413	32,475	29,101	11,926	5,226	7,466	2,479	2,550	10,140
March 1968.....	66,167	34,657	31,510	28,257	11,267	5,144	6,726	2,373	2,503	9,897
December 1967.....	64,242	33,353	30,889	27,686	10,741	5,022	6,292	2,406	2,446	9,649
September 1967.....	62,291	32,380	29,911	26,784	10,322	4,939	6,042	2,308	2,414	9,482
June 1967.....	60,722	31,832	28,890	25,893	10,145	4,885	5,860	2,230	2,400	9,309
March 1967.....	60,010	31,374	28,636	25,656	10,063	4,814	5,715	2,156	2,355	9,251

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1967-68 and earlier years. See text discussion of "Sources of Data and Limitations." <sup>T</sup>Revised.

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1969, and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1966 <sup>1</sup>	Collections, 12 months ended September			Area	Area population, 1966 <sup>1</sup>	Collections, 12 months ended September		
		1969	1968	Percent change			1969	1968	Percent change
ALABAMA					HAWAII				
Jefferson County.....	642,600	35.5	34.8	2.0	Honolulu city.....	589,900	59.2	56.3	5.2
Mobile County.....	330,200	15.1	14.5	4.1	ILLINOIS				
ARIZONA					(See also Missouri)				
Maricopa County.....	838,100	124.4	126.8	-1.9	Chicago SMSA.....	6,711,400	1,504.3	1,208.5	24.5
Pima County.....	314,800	57.9	51.4	12.6	Cook County.....	5,400,000	1,194.4	973.3	22.7
CALIFORNIA					Du Page County.....	400,700	110.8	72.1	53.7
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,171,400	304.3	275.1	10.6	Kane County.....	243,000	49.2	44.9	9.6
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,814,500	1,787.0	1,588.5	12.5	Lake County.....	342,900	81.7	72.6	12.5
San Bernardino-Riverside-Ontario SMSA.....	1,044,500	255.1	227.6	12.1	McHenry County.....	99,000	21.4	8.1	64.2
Riverside County.....	415,600	104.1	95.5	9.0	Will County.....	225,800	46.8	37.5	24.8
San Bernardino County.....	628,900	151.0	132.1	14.3	INDIANA				
San Diego SMSA (San Diego County)...	1,188,000	230.7	202.6	13.9	(See also Kentucky and Ohio)				
San Francisco-Oakland SMSA.....	2,967,100	908.3	823.2	10.3	Indianapolis SMSA.....	1,023,800	<sup>2</sup> 199.5	<sup>2</sup> 176.0	13.4
Alameda County.....	1,030,400	287.2	241.4	19.0	Boone County.....	29,600	(NA)	(NA)	(NA)
Contra Costa County.....	514,400	171.2	198.1	-13.6	Hamilton County.....	44,700	8.1	6.5	24.6
Marin County.....	188,600	58.5	54.9	6.6	Hancock County.....	30,600	4.0	2.8	42.9
San Francisco city.....	714,600	222.4	189.7	17.2	Hendricks County.....	47,300	6.5	5.8	12.1
San Mateo County.....	519,100	169.0	139.1	21.5	Johnson County.....	49,600	6.5	7.0	-7.2
Other counties:					Marion County.....	745,700	159.2	143.5	10.9
Fresno.....	414,300	90.2	84.7	6.5	Morgan County.....	39,000	6.2	3.2	93.8
Kern.....	325,200	89.6	84.8	5.7	Shelby County.....	37,300	(NA)	(NA)	(NA)
Sacramento.....	597,700	136.4	122.4	11.4	Lake County.....	523,900	132.8	113.8	16.7
Santa Clara.....	929,800	254.6	236.5	7.7	IOWA				
COLORADO					(See also Missouri)				
Denver SMSA.....	1,071,800	211.0	191.2	10.4	Polk County.....	273,600	61.2	60.4	1.3
Adams County.....	153,100	26.5	20.4	29.9	KANSAS				
Arapahoe County.....	130,100	28.1	26.4	6.4	(See also Missouri)				
Boulder County.....	101,600	21.5	19.8	8.6	Sedgwick County.....	356,200	82.2	65.0	26.5
Denver city.....	489,100	99.4	92.6	7.3	KENTUCKY				
Jefferson County.....	197,900	35.5	32.0	10.9	(See also Ohio)				
CONNECTICUT					Louisville, Ky.-Ind. SMSA.....	783,600	<sup>2</sup> 57.0	<sup>2</sup> 80.6	-29.3
Fairfield County.....	757,600	203.4	179.2	13.5	Jefferson County, Ky.....	662,400	44.2	67.2	-34.2
Hartford County.....	781,300	196.5	173.7	13.1	Clark County, Ind.....	67,400	(NA)	(NA)	(NA)
New Haven County.....	707,200	159.6	144.1	10.8	Floyd County, Ind.....	53,800	6.2	4.6	34.8
DELAWARE					LOUISIANA				
New Castle County.....	356,500	31.5	36.5	-13.7	New Orleans SMSA.....	1,041,000	<sup>2</sup> 77.5	75.1	3.2
DISTRICT OF COLUMBIA					Jefferson Parish.....	288,800	28.3	23.7	19.4
Washington, D.C.-Md.-Va. SMSA.....	2,612,400	<sup>2</sup> 509.8	<sup>2</sup> 389.7	30.8	New Orleans city.....	648,900	39.2	42.6	-8.0
Washington, D.C.....	806,000	123.0	109.6	12.2	St. Bernard Parish.....	45,700	(NA)	5.4	(NA)
Montgomery County, Md.....	440,300	113.4	93.9	20.8	St. Tammany Parish.....	57,600	3.7	3.4	8.8
Prince Georges County, Md.....	555,000	108.0	74.3	45.4	MARYLAND				
Alexandria city, Va.....	106,400	16.1	14.5	11.0	(See also District of Columbia)				
Arlington County, Va.....	179,700	32.0	27.9	14.7	Baltimore SMSA.....	1,963,800	<sup>2</sup> 323.7	<sup>2</sup> 295.6	9.5
Fairfax city, Va.....	( <sup>3</sup> )	(NA)	3.6	(NA)	Anne Arundel County.....	260,000	30.6	30.4	0.7
Fairfax County, Va.....	<sup>3</sup> 405,500	94.5	54.0	75.0	Baltimore city.....	923,500	172.3	143.7	19.9
Falls Church city, Va.....	( <sup>3</sup> )	2.0	1.9	5.3	Baltimore County.....	565,100	94.2	101.2	-6.9
Loudoun County, Va.....	34,000	(NA)	(NA)	(NA)	Carroll County.....	63,300	7.1	6.6	7.6
Prince William County, Va.....	85,500	13.2	(NA)	(NA)	Harford County.....	102,800	13.5	(NA)	(NA)
FLORIDA					Howard County.....	49,100	(NA)	(NA)	(NA)
Miami SMSA (Dade County).....	1,080,600	186.8	171.8	8.7	MASSACHUSETTS				
Tampa-St. Petersburg SMSA.....	877,800	101.6	108.7	-6.5	Boston <sup>4</sup> .....	3,226,600	805.8	737.9	9.2
Hillsborough County.....	447,000	55.7	58.2	-4.3	Essex County.....	614,900	126.1	119.0	6.0
Pinellas County.....	430,800	45.9	50.5	-9.2	Middlesex County.....	1,321,400	316.8	289.3	9.5
Other counties:					Norfolk County.....	575,900	140.3	126.1	11.3
Broward.....	464,400	71.1	93.2	-23.7	Suffolk County.....	714,400	222.6	203.5	9.4
Duval (Jacksonville city).....	499,200	53.8	63.1	-14.7	Other counties:				
Orange.....	307,300	33.2	35.1	-5.4	Bristol.....	415,600	80.4	63.0	27.6
GEORGIA					Hampden.....	441,700	85.5	76.1	12.4
Atlanta SMSA.....	1,252,000	199.5	165.3	20.7	Worcester.....	610,100	107.5	102.7	4.7
Clayton County.....	73,600	9.4	6.1	54.1	MICHIGAN				
Cobb County.....	165,500	16.7	15.0	11.3	Detroit SMSA.....	4,060,700	833.8	725.9	14.9
De Kalb County.....	340,300	40.7	42.1	-3.3	Macomb County.....	553,100	126.2	92.3	36.7
Fulton County.....	616,300	128.6	98.4	30.7	Oakland County.....	803,000	186.6	157.6	18.4
Gwinnett County.....	56,300	4.1	3.7	10.8	Wayne County.....	2,704,600	521.0	476.0	9.5
Other counties:					Other counties:				
See footnotes at end of table.					Genesee.....	422,100	81.7	60.1	35.9
					Kent.....	391,200	58.7	54.0	8.7

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1969, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popu- lation, 1966 <sup>1</sup>	Collections, 12 months ended September			Area	Area popu- lation, 1966 <sup>1</sup>	Collections, 12 months ended September		
		1969	1968	Percent change			1969	1968	Percent change
MINNESOTA					OHIO				
Minneapolis-St. Paul SMSA.....	1,615,500	<sup>2</sup> 339.2	292.2	16.1	Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,350,300	190.1	185.4	2.5
Anoka County.....	127,200	(NA)	18.4	(NA)	Clermont County, Ohio.....	90,200	9.8	9.3	5.4
Dakota County.....	108,200	17.8	9.2	93.5	Hamilton County, Ohio.....	913,700	156.3	148.6	5.2
Hennepin County.....	881,800	208.0	179.3	16.0	Warren County, Ohio.....	80,600	7.5	7.3	2.7
Ramsey County.....	431,500	81.0	73.7	9.9	Boone County, Ky.....	26,000	2.0	1.9	5.3
Washington County.....	66,800	13.1	11.6	12.9	Campbell County, Ky.....	87,900	6.4	6.8	-5.9
MISSOURI					Kenton County, Ky.....	122,900	7.7	9.2	-16.3
Kansas City, Mo.-Kans. SMSA.....	1,200,200	182.6	<sup>2</sup> 199.9	-8.7	Dearborn County, Ind.....	29,000	0.4	2.3	-82.6
Cass County, Mo.....	40,600	1.3	(NA)	(NA)	Cleveland SMSA.....	2,042,000	468.3	422.3	10.9
Clay County, Mo.....	105,300	16.0	15.1	6.0	Cuyahoga County.....	1,732,000	414.4	371.7	11.5
Jackson County, Mo.....	641,800	76.5	108.4	-29.4	Geauga County.....	58,100	10.0	9.1	9.9
Platte County, Mo.....	27,700	4.2	3.8	10.5	Lake County.....	179,000	32.9	31.5	4.4
Johnson County, Kans.....	191,100	47.3	37.9	24.8	Medina County.....	72,900	11.0	10.0	10.0
Wyandotte County, Kans.....	193,700	37.3	33.4	11.7	Columbus SMSA.....	853,800	127.9	115.1	11.1
St. Louis, Mo.-Ill. SMSA.....	2,267,800	357.0	311.0	14.8	Delaware County.....	38,900	5.6	5.1	9.8
Franklin County, Mo.....	50,900	5.5	4.5	22.2	Franklin County.....	775,900	117.7	105.6	11.5
Jefferson County, Mo.....	85,400	6.7	6.2	8.1	Pickaway County.....	39,000	4.6	4.4	4.5
St. Charles County, Mo.....	75,100	9.7	8.2	18.3	Dayton SMSA.....	804,800	127.8	105.0	21.7
St. Louis city, Mo.....	692,100	81.6	78.1	4.5	Greene County.....	112,600	12.5	17.2	-27.3
St. Louis County, Mo.....	849,500	163.1	136.8	19.2	Miami County.....	81,400	9.4	12.8	-26.6
Madison County, Ill.....	244,100	47.0	39.7	18.4	Montgomery County.....	576,400	102.5	71.5	43.4
St. Clair County, Ill.....	270,700	43.4	37.5	15.7	Preble County.....	34,400	3.4	3.5	-2.9
NEBRASKA					Other counties:				
Douglas County.....	372,600	75.4	50.8	48.4	Lucas.....	474,500	82.5	66.2	24.6
NEW JERSEY					Mahoning.....	298,300	(NA)	40.7	(NA)
(See also Pennsylvania)					Stark.....	355,600	33.2	44.8	-25.9
Newark SMSA.....	1,870,400	513.4	485.4	5.8	Summit.....	540,000	(NA)	75.0	(NA)
Essex County.....	978,700	272.0	262.0	3.8	OKLAHOMA				
Morris County.....	345,900	101.4	98.2	3.3	Oklahoma County.....	483,600	62.2	56.4	10.3
Union County.....	545,800	140.0	125.2	11.8	Tulsa County.....	368,200	53.4	49.3	8.3
Paterson-Clifton-Passaic SMSA.....	1,316,700	324.0	294.3	10.1	OREGON				
Bergen County.....	865,700	224.0	200.9	11.5	Portland, Oreg.-Wash. SMSA.....	915,800	184.5	156.9	17.6
Passaic County.....	451,000	100.0	93.4	7.1	Clackamas County, Oreg.....	146,100	29.1	24.2	20.2
Other counties:					Multnomah County, Oreg.....	534,900	114.4	99.2	15.3
Hudson.....	618,600	140.4	126.8	10.7	Washington County, Oreg.....	126,100	26.3	21.5	22.3
Mercer.....	300,400	74.3	68.1	9.1	Clark County, Wash.....	108,700	14.7	12.0	22.5
Middlesex.....	519,600	123.2	109.8	12.2	PENNSYLVANIA				
Morrmouth.....	411,400	103.3	88.3	17.0	Philadelphia, Pa.-N.J. SMSA.....	4,716,000	752.0	596.4	26.1
NEW MEXICO					Bucks County, Pa.....	355,000	55.6	48.7	14.2
Bernalillo County.....	286,800	28.7	23.7	21.1	Chester County, Pa.....	253,500	36.9	32.8	12.5
NEW YORK					Delaware County, Pa.....	588,400	100.7	91.4	10.2
Buffalo SMSA.....	1,323,500	263.8	229.3	10.7	Montgomery County, Pa.....	588,600	95.6	81.9	16.7
Erie County.....	1,088,200	218.0	184.1	18.4	Philadelphia city, Pa.....	2,042,400	199.5	202.5	-1.5
Niagara County.....	235,300	45.8	45.2	1.3	Burlington County, N.J.....	291,200	49.4	43.3	14.1
New York SMSA.....	11,457,500	3,335.6	2,661.9	25.3	Camden County, N.J.....	441,100	86.8	71.8	20.9
Nassau County.....	1,412,800	524.4	471.5	11.2	Gloucester County, N.J.....	155,800	27.5	24.0	14.6
New York City.....	8,019,100	2,138.7	1,616.5	32.3	Pittsburgh SMSA.....	2,375,100	315.7	274.4	15.1
Rockland County.....	194,700	69.6	54.2	28.4	Allegheny County.....	1,600,600	243.4	214.0	13.7
Suffolk County.....	960,100	298.7	249.3	19.8	Beaver County.....	202,500	22.2	17.4	27.6
Westchester County.....	870,800	304.2	270.4	12.5	Washington County.....	212,400	18.1	15.5	16.8
Rochester SMSA.....	818,000	170.7	178.5	-4.4	Westmoreland County.....	359,600	32.0	27.5	16.4
Livingston County.....	50,500	8.5	8.0	6.3	Other counties:				
Monroe County.....	655,600	142.8	152.4	-6.3	Berks.....	288,500	30.4	27.8	9.4
Orleans County.....	37,700	5.6	5.5	1.8	Erie.....	254,800	43.1	39.1	10.2
Wayne County.....	74,200	13.8	12.6	9.5	Lancaster.....	293,400	23.6	20.6	14.6
Other counties:					Luzerne.....	341,600	26.2	22.1	18.6
Albany.....	286,600	49.5	49.8	-0.6	RHODE ISLAND				
Oneida.....	282,000	44.5	39.7	12.1	Providence-Pawtucket-Warwick <sup>3</sup> .....	742,200	126.4	113.6	11.3
Omondaga.....	457,800	99.7	77.7	28.3	Bristol County.....	42,300	8.1	7.1	14.1
NORTH CAROLINA					Kent County.....	131,400	22.0	19.3	14.0
Mecklenburg County.....	321,500	44.0	43.7	0.7	Providence County.....	568,500	96.3	87.2	10.4
					TENNESSEE				
					Knox County.....	271,000	26.3	24.7	6.5
					Nashville-Davidson.....	439,600	57.7	42.6	35.4
					Shelby County.....	696,000	65.5	74.0	-11.5

See footnotes at end of table.

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## QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1969, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popu- lation, 1966 <sup>1</sup>	Collections, 12 months ended September			Area	Area popu- lation, 1966 <sup>1</sup>	Collections, 12 months ended September		
		1969	1968	Percent change			1969	1968	Percent change
TEXAS					VIRGINIA (See also District of Columbia)				
Dallas SMSA.....	1,366,500	215.9	<sup>2</sup> 198.2	8.9	Norfolk city.....	300,700	23.1	20.9	10.5
Collin County.....	52,900	4.7	3.6	30.6	WASHINGTON (See also Oregon)				
Dallas County.....	1,163,300	200.5	185.9	7.9	Seattle-Everett SMSA.....	1,221,300	218.3	182.3	19.7
Denton County.....	67,600	5.3	4.1	29.3	King County.....	1,014,100	187.7	160.0	17.3
Ellis County.....	45,100	3.3	2.6	26.9	Snohomish County.....	207,200	30.6	22.3	37.2
Kaufman County.....	31,400	1.7	(NA)	(NA)	Other counties:				
Rockwall County.....	6,200	0.4	(NA)	(NA)	Pierce.....	357,800	38.9	35.3	10.2
Houston SMSA.....	1,744,100	289.2	<sup>2</sup> 268.2	7.8	Spokane.....	263,200	30.9	28.5	8.4
Brazoria County.....	94,000	20.6	(NA)	(NA)	WEST VIRGINIA				
Fort Bend County.....	48,400	5.1	(NA)	(NA)	Kanawha County.....	239,800	22.1	19.1	15.7
Harris County.....	1,536,800	254.2	238.4	6.6	WISCONSIN				
Liberty County.....	31,600	3.5	(NA)	(NA)	Milwaukee SMSA.....	1,330,600	336.8	<sup>2</sup> 286.8	17.4
Montgomery County.....	33,300	5.8	(NA)	(NA)	Milwaukee County.....	1,038,500	273.5	230.9	18.4
San Antonio SMSA.....	831,000	70.2	65.5	7.2	Ozaukee County.....	44,600	10.3	8.1	27.2
Bexar County.....	797,200	68.5	64.0	7.0	Washington County.....	53,700	8.9	(NA)	(NA)
Guadalupe County.....	33,800	1.7	1.5	13.3	Waukesha County.....	193,800	44.1	(NA)	(NA)
Other counties:									
El Paso.....	347,300	33.2	26.1	27.2					
Tarrant.....	598,500	68.2	52.8	29.2					
UTAH									
Salt Lake County.....	438,400	71.9	68.4	5.1					

NA Not available.

<sup>1</sup>Population data are estimates as of July 1, 1966, for those areas shown in the Census Bureau report, Series P-25, nos. 401, 404, 407, and 409 (issued in 1968).<sup>2</sup>Total includes amounts estimated for those areas not reporting.<sup>3</sup>Population shown for Fairfax County includes data for Fairfax city and Falls Church city.<sup>4</sup>Massachusetts State Economic Area "C."<sup>5</sup>Rhode Island State Economic Area "A."

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Table 3. Collections of Selected State Taxes, Third Quarter of 1969 and Prior Periods

State	General sales and gross receipts				Motor fuel sales			
	3d quarter 1969 (thousand dollars)	12-month periods			3d quarter 1969 (thousand dollars)	12-month periods		
		Year ended Sept. 1969 (thousand dollars)	Percent change from--			Year ended Sept. 1969 (thousand dollars)	Percent change from--	
			Year ended June 1969	Year ended Sept. 1968			Year ended June 1969	Year ended Sept. 1968
Alabama.....	51,453	197,602	1.8	8.6	29,402	109,006	1.3	5.4
Alaska.....	-	-	-	-	3,097	9,376	2.1	12.2
Arizona.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Arkansas.....	26,525	104,175	0.5	8.9	19,759	71,594	1.0	7.1
California.....	432,401	1,668,880	1.8	9.6	182,294	635,861	4.1	7.6
Colorado.....	38,019	127,100	3.3	15.0	20,317	61,454	6.8	13.6
Connecticut.....	48,113	174,153	4.1	7.0	24,309	84,773	3.7	7.1
Delaware.....	-	-	-	-	4,926	17,591	0.7	6.6
District of Columbia <sup>1</sup> .....	15,581	62,507	7.4	35.1	4,373	16,554	1.2	2.2
Florida.....	145,321	598,049	4.2	45.7	53,257	211,115	1.8	8.7
Georgia.....	83,809	317,518	3.1	13.4	39,539	145,940	2.7	9.0
Hawaii.....	40,516	145,128	5.9	20.8	4,407	16,880	4.8	15.4
Idaho.....	11,015	39,311	2.3	8.3	8,393	23,985	2.2	3.3
Illinois.....	276,809	1,019,572	3.0	9.7	67,510	253,482	-1.4	6.0
Indiana.....	90,835	353,078	2.1	7.1	40,196	156,093	1.5	12.4
Iowa.....	57,793	215,451	3.8	19.2	27,307	95,009	4.6	4.4
Kansas.....	35,073	138,640	0.9	6.9	20,959	63,116	10.2	14.6
Kentucky.....	66,460	253,649	2.4	37.8	27,582	100,508	1.8	7.3
Louisiana.....	42,305	163,487	1.2	4.8	30,548	108,941	3.9	12.5
Maine.....	22,128	73,161	3.9	11.4	10,734	32,636	3.7	7.0
Maryland.....	49,439	178,311	9.8	20.2	28,173	105,714	1.4	6.7
Massachusetts.....	36,181	163,724	3.4	1.8	23,222	128,305	0.7	4.5
Michigan.....	203,069	798,848	1.5	7.4	70,605	261,614	1.4	12.6
Minnesota.....	48,311	183,422	5.4	20.7	34,461	117,622	1.7	5.9
Mississippi.....	58,133	218,952	12.9	60.6	19,603	77,280	-0.8	6.0
Missouri.....	75,889	290,690	1.5	3.3	31,584	111,276	2.4	8.9
Montana.....	-	-	-	-	9,192	26,172	8.0	10.1
Nebraska.....	16,802	67,541	-4.0	-8.1	16,419	56,310	1.9	3.6
Nevada.....	12,777	44,675	5.7	16.1	6,487	21,183	2.3	8.1
New Hampshire.....	-	-	-	-	6,528	23,222	6.6	14.7
New Jersey.....	67,982	262,163	1.7	0.5	51,171	189,273	0.5	14.7
New Mexico.....	22,443	79,885	3.0	8.2	10,767	38,917	-0.3	4.1
New York.....	259,468	845,803	11.6	26.8	103,211	364,748	3.1	19.1
North Carolina.....	65,678	245,787	2.6	10.3	54,025	170,969	7.9	12.6
North Dakota.....	9,667	36,511	2.4	7.4	6,701	18,807	4.6	15.5
Ohio.....	164,364	632,109	1.8	12.4	92,612	325,122	6.2	13.4
Oklahoma.....	23,357	90,637	2.9	-2.2	24,193	87,319	1.3	10.6
Oregon.....	-	-	-	-	19,699	65,778	1.8	5.3
Pennsylvania.....	172,435	903,739	1.4	16.7	87,306	319,829	4.9	7.3
Rhode Island.....	18,120	72,716	1.4	7.2	7,214	26,226	1.4	13.6
South Carolina.....	47,486	150,698	9.4	18.2	22,673	82,599	1.8	6.9
South Dakota.....	9,667	35,841	10.6	3.3	6,966	20,990	3.4	5.2
Tennessee.....	60,212	231,767	1.4	9.1	33,429	125,398	1.5	8.1
Texas.....	123,871	439,547	10.5	62.4	81,735	288,098	6.3	6.2
Utah.....	22,222	71,827	9.7	18.7	10,377	32,733	5.0	11.8
Vermont.....	3,759	3,759	( <sup>2</sup> )	( <sup>2</sup> )	3,366	15,647	-1.2	21.1
Virginia.....	50,947	216,281	2.9	45.3	36,250	137,996	-2.6	-0.9
Washington.....	116,781	537,106	0.9	11.8	38,106	132,048	1.5	3.2
West Virginia.....	40,063	154,290	-5.1	-3.1	13,479	48,926	-7.3	1.2
Wisconsin.....	14,118	118,965	1.8	10.7	36,025	124,639	2.0	6.7
Wyoming.....	8,331	29,991	1.7	12.0	5,297	16,336	2.6	9.0

See footnotes at end of table.

## QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Third Quarter of 1969 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators'licenses			
	3d quarter 1969 (thousand dollars)	12-month periods			3d quarter 1969 (thousand dollars)	12-month periods		
		Year ended Sept. 1969 (thousand dollars)	Percent change from--			Year ended Sept. 1969 (thousand dollars)	Percent change from--	
			Year ended June 1969	Year ended Sept. 1968			Year ended June 1969	Year ended Sept. 1968
Alabama.....	31,772	<sup>3</sup> 112,419	6.6	18.3	1,453	25,167	0.2	6.1
Alaska.....	7,472	27,637	9.5	20.8	803	4,981	-4.1	8.3
Arizona.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Arkansas.....	8,708	39,100	3.6	5.9	11,670	27,159	5.2	-7.3
California.....	41,064	1,097,571	1.0	13.8	17,564	254,006	0.5	6.6
Colorado.....	41,223	123,660	14.3	31.9	3,780	22,565	1.2	7.6
Connecticut.....	-	-	-	-	8,301	34,919	7.1	12.3
Delaware.....	11,009	60,982	-0.7	8.1	2,736	10,322	2.3	8.9
District of Columbia <sup>1</sup> .....	14,757	70,737	5.4	29.0	666	8,104	-0.1	-4.2
Florida.....	-	-	-	-	78,393	131,026	34.8	7.9
Georgia.....	39,042	146,660	5.4	23.5	4,006	33,435	1.2	3.1
Hawaii.....	25,579	91,521	5.8	21.6	-	-	-	-
Idaho.....	6,626	33,323	4.5	11.2	2,522	15,113	1.1	9.1
Illinois.....	57,536	57,536	( <sup>4</sup> )	( <sup>4</sup> )	60,664	217,722	26.5	26.3
Indiana.....	56,908	193,526	6.7	17.7	5,480	55,915	3.4	3.6
Iowa.....	26,660	106,005	-0.8	19.5	9,718	73,996	0.7	5.8
Kansas.....	17,134	74,761	3.2	27.6	2,602	33,643	0.4	3.7
Kentucky.....	22,276	106,143	-1.3	11.7	1,819	29,686	1.2	55.0
Louisiana.....	10,980	45,964	3.3	12.3	5,314	19,895	1.6	-21.1
Maine.....	1,582	1,582	( <sup>4</sup> )	( <sup>4</sup> )	1,090	13,822	-2.4	-4.3
Maryland.....	102,867	384,405	6.6	17.5	3,269	59,266	1.1	104.2
Massachusetts.....	101,400	467,384	3.3	29.3	4,811	45,241	3.0	17.5
Michigan.....	114,609	404,466	12.4	12.6	5,778	125,455	0.6	28.8
Minnesota.....	71,966	303,508	2.6	7.3	3,616	62,435	-	0.5
Mississippi.....	8,980	27,794	36.3	156.9	1,948	14,186	3.7	19.4
Missouri.....	33,593	<sup>3</sup> 162,534	3.3	16.3	13,293	68,199	-2.1	1.7
Montana.....	6,846	32,710	4.8	9.1	1,803	8,402	1.9	7.1
Nebraska.....	10,497	37,461	2.3	( <sup>4</sup> )	1,330	10,618	1.7	-16.2
Nevada.....	-	-	-	-	(NA)	(NA)	(NA)	(NA)
New Hampshire.....	30	2,904	-0.4	8.2	1,027	12,497	-0.6	2.8
New Jersey.....	-	13,424	-	17.3	29,296	130,814	2.8	24.2
New Mexico.....	7,971	24,612	25.4	50.6	973	15,428	-0.8	2.5
New York.....	630,496	2,508,408	6.1	31.1	29,000	237,736	<sup>5</sup> 1.4	3.9
North Carolina.....	67,815	250,654	4.6	11.7	3,500	52,032	0.8	7.2
North Dakota.....	864	14,577	2.4	14.3	1,086	13,083	3.3	2.2
Ohio.....	-	-	-	-	22,628	158,100	2.1	11.7
Oklahoma.....	11,483	48,341	1.1	(NA)	4,061	62,248	0.8	8.0
Oregon.....	50,981	209,582	2.6	16.9	11,382	43,614	3.2	7.8
Pennsylvania.....	-	-	-	-	11,138	122,413	-2.6	4.9
Rhode Island.....	518	518	( <sup>4</sup> )	( <sup>4</sup> )	1,322	12,464	-3.3	1.1
South Carolina.....	30,681	90,072	6.8	19.7	529	15,923	7.5	53.8
South Dakota.....	-	-	-	-	2,185	10,644	-0.1	5.5
Tennessee.....	149	11,454	0.6	12.2	4,153	60,585	0.1	4.6
Texas.....	-	-	-	-	15,853	162,231	0.7	9.8
Utah.....	17,283	58,891	15.7	32.4	1,191	9,984	0.1	4.9
Vermont.....	8,617	34,726	2.2	27.1	837	11,581	-0.1	3.6
Virginia.....	53,542	285,297	4.3	29.9	7,246	61,519	0.9	8.9
Washington.....	-	-	-	-	5,019	42,596	1.5	7.8
West Virginia.....	8,088	31,941	-5.0	2.5	9,159	28,869	-10.5	6.5
Wisconsin.....	66,757	479,331	3.8	32.3	15,446	67,204	0.1	2.0
Wyoming.....	-	-	-	-	1,764	9,740	-0.6	6.0

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures. - Represents zero or rounds to zero. NA Not available.

<sup>1</sup>The amounts for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1. <sup>2</sup>Tax effective June 1, 1969. <sup>3</sup>Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation. <sup>4</sup>New tax; for Illinois, effective July 31, 1969; for Maine, effective July 1, 1969; for Nebraska, effective January 1, 1968; for Rhode Island, tax on investment income, effective January 1, 1969. <sup>5</sup>Data shown incorporate revision of amounts previously reported.